



# GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS



# DOAA Management Team

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# Additions to DOAA Management Team

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# Other Staffing Changes

- Staffing level Beginning FY 2014 College/University Season
  - 93
- Staffing level Beginning FY 2015 College/University Season
  - 104



# Client Survey

# Client Survey

- In previous years, we sent client surveys as part of our closure process
- Moving forward, the process has been taken over by our Office of Quality Assurance division.
- There process has just been approved by Greg.

# Client Survey

- Survey request will be sent over the next two week to the primary audit contact for the period FY 2014





# Engagement Process

# Engagement Process

- Change in process from FY 2014
  - More emphasis on auditing the State CAFR and Consolidated University System as a whole.
  - We'll identify potential reporting issues at the consolidated level earlier
  - We are asking all Colleges and Universities to provide risk assessments as if they were receiving a full audit
  - Colleges and Universities may be subject to additional auditing procedures above what would normally be expected from an AUP or FDMR
  - These procedures may consist of CAAT, Analytical Procedures, Tests of Details, and Internal Control Testing

# Engagement Process

- Risk Assessments should be provided to [EADManagement@audits.ga.gov](mailto:EADManagement@audits.ga.gov) via secure file transfer by June 22, 2015

- We will send a reminder with link to the primary audit contact in June.

- Submit the file like you send an email with the subject line of \_\_\_\_\_ University / College Risk Assessment Report

# Engagement Process

- Risk Assessment Documentation
  - Specific format is not defined
  - Template available on our website
    - [www.audits.ga.gov](http://www.audits.ga.gov)
    - Information/Resources →
    - State Government Resources →
    - College/University Resources →
    - Risk Assessment/Internal Control Documentation
      - It includes [Financial Risk Assessment Documentation](#), [Federal Risk Assessment - Student Financial Assistance](#), and [Questionnaire](#)

# Engagement Process

- Risk Assessment Documentation
  - Auditors will review risk assessments for completeness appropriateness of controls identified.
  - Expect follow-up questions and feedback to be provided by auditors
  - Make sure you have updated your documentation for changes in people, process, or technology
  - All Colleges/Universities should include risk assessment for Student Financial Aid

# Engagement Process

- 8/3 -18/2015 BCR and AFR due to USO and DOAA.
- 8/18 - 30/15 Auditor consolidation; selection of MABs; performs CAAT & analytical procedures
- 9/1/2015 Auditor provides additional requested items and exceptions from CAAT & analytical procedures to colleges/ universities
- 9/18/2015 Auditor provides additional requested items from subsequent period review
- 10/15 - 31/2015 Auditor provides communication and results of testing to Colleges/Universities

# Engagement Process

- Communication and results of testing to Colleges/Universities will be in the form of a letter.
- The letter will define the following:
  - The scope of the testing
  - Any misstatements or adjustments noted
  - Any deficiencies noted

# Engagement Process

- Initial request list will be available on our website 6/1/15.
  - [www.audits.ga.gov](http://www.audits.ga.gov)
    - Information/Resources →
    - State Government Resources →
    - College/University Resources →
    - [Auditor's Request List](#)



# Engagement Process

- If you have requested a Full Disclosure Management Report for accreditation purposes, the selected notes template will be available on our website 6/1/15.
  - [www.audits.ga.gov](http://www.audits.ga.gov)
    - Information/Resources →
    - State Government Resources →
    - College/University Resources →
    - [2015 College & University Selected Notes](#)

# IT General Control Testing

- Past few years we have focused on testing ITGCs if you were an audit
  - Heavy involvement from our TRA division
- This year we will still be considering ITGCs, but we will be performing less tests of controls for effectiveness.
- More gaining an understanding through walkthroughs and questionnaires



# Tips for a Successful Audit Season

# Common Traits for USG Entities

- Very effective reporting process
- The number of financial deficiencies we report given the number of engagements is low
  - Items on the following slides are meant to help avoid issues in the upcoming season and are areas where we will likely focus more attention

# SOD in BANNER

- Significant increase in findings reported in FY 2014 due to this issue.
  - PY finding mostly related to setting up a student, awarding financial aid, and disbursing the awards to student accounts.
- Will expand testing this year to other areas and potentially all entities
  - Important to perform a risk assessment over SOD within BANNER and PeopleSoft in order to avoid deficiencies

# Restricted Net Position

- Net position should be reported as restricted when constraints placed on net position use are either:
  - Externally imposed by third party
  - Imposed by law through constitutional provisions or enabling legislation
- Potential for Misstatement:
  - Remaining unspent balances in restricted funds that are either deferred or reported as restricted when the project is complete.

# Unrecorded Accounts Payable

- Since AFR's are due early in the process, College/Universities should have a procedure in place to review July and August disbursements for potential unrecorded liabilities.
- If you discover unrecorded liabilities, provide documentation to auditors with instructions to either adjust the financial statement or report a misstatement or adjustment.
- A deficiency will not be reported for misstatements or adjustments provided by the College/University.

# Unrecorded Accounts Payable

- We will perform a review for unrecorded liabilities – estimated mid September
- If we discover unrecorded liabilities that were not brought to our attention by the entity, we have to report misstatement or adjustment and a deficiency.
- Watch out for low hanging fruit
  - Unrecorded P-Card data due to cut-off of statements
  - Utilities
  - Interest payable on debt



# Capital Assets

- We have been told that Capital Assets will be an area of increase emphasis for FY 2015
  - Common area for restatements related to capital assets throughout the State

# Capital Assets

- Colleges/Universities must prepare a formal reconciliation of capital outlay expense to capital assets additions.
  - Deficiencies will be reported if not available even if misstatements are not noted
  - It's a good idea to review repairs and maintenance accounts as well as part of the reconciliation

# Capital Assets

- Remember to pick up contracts and retainages payable in your CIP analysis, donated items, e-rate in constructed assets, etc.
- Ensure asset records are up-to date as of year end.
  - Physical inventories have been completed & records updated

# Capital Assets

- We have been instructed to reconcile outstanding GSFIC projects to the audited CIP balance at GSFIC
  - Pay attention to institutionally managed vs. GSFIC managed projects
- Difference between May GSFIC report and June's report will be reported as a misstatement
  - Deficiency will not be reported if in line with BOR policy (i.e. variance is not significant/material)

# Capital Assets

- Other things we will be looking for:
  - Impaired assets
    - Evidence of physical damage, for example by fire or flood
    - Obsolete assets
    - Insurance proceeds
  - *Not a fishing expedition.*
    - GASBS No. 42, paragraph 6 — “The events and changes in circumstances affecting a capital asset that may indicate impairment are prominent — that is conspicuous or known to the government.”

# Deficits

- Auxiliary, Private Purpose Venture, Agency Funds, Restricted Projects
  - Significant number of deficits were noted in prior year
  - We will be reviewing these on a GAAP basis; not budget
  - If one exists, need to provide deficit elimination plan
    - Deficit without an adequate elimination plan may increase the severity of the reporting level.

# Student Financial Aid

- Errors in Awarding Financial Aid
- Return of Title IV Funds
  - Unofficial withdrawals
- Enrollment Reporting
- Significant number of issues noted over last couple of years.
  - Expanded SFA testing for FY 2014
  - Likely expanding again for FY 2015
  - Likely include institutions not selected for SFA compliance

# Other Common Repeated Issues

- Encumbrances not meeting State of Georgia's Accounting Policy Manual requirements
  - Contains a confirmed vendor
  - Lists the specific services or goods
  - Lists a specific price for the services or goods
  - Lists a stated time or range of time for delivery or completion
- Issues with year-end journal entries
  - Note reviewed/approved by somebody other than preparer



# Other Common Repeated Issues

- P-Card purchases not in line with P-Card Policy
  - Split transactions
  - Likely to be global testing across all entities
    - Recommend performing data analytic procedure to identify and address potential issues
    - Issues brought to our attention that were identified timely and adequately addressed probably wouldn't result in a deficiency.
    - However, we have to report on issue we discover not previously addressed by the entity.

# Other Common Repeated Issues

- Timeliness and review of cash reconciliations
  - Bank reconciliations have to document review/approval by someone other than preparer.
  - Documentation has to include dates
- Salaries and travel reported to DOAA not reconciled to salaries expense
  - Formal reconciliation to the GAAP basis financial statements should be performed
  - Reconciling items should be given to the auditor by employee

# Other Common Repeated Issues

- Cash Flow statement errors
  - Non-cash items omitted or invalid
  - Purchase of capital assets when a capital lease is involved
    - New leases
    - Change in principal due
  - Proceeds from Sale of Capital Assets
  - Misclassifications between the balance sheet categories on the Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities

# Other Common Repeated Issues

- Significant commitment omissions
  - Not including all contracts signed as of 6/30
  - Not applying all payments or payables against a contract
  - Entities should have a process for tracking construction cost by contract (Original Contract Price, +(-)Change Orders, Less expenses (GAAP Basis – i.e. accounts for payables)
    - Construction analysis should reconcile with CIP listing, which is reconciled to the GAAP basis financial statements

# Other Common Repeated Issues

- Errors in FISAP reporting
  - Formal reconciliation should be performed to the GAAP basis financial statements or other non-financial data from the system & provided to the auditor



# Other Reporting

# TIGA Reporting

- The TIGA website for Salary/Travel data opens **July 13, 2015**. The deadline to submit Salary/Travel data is **August 17, 2015**.
- The TIGA website for Payments and Obligations data opens **July 13, 2015**. The deadline to submit Payments and Obligations is **October 15, 2015**.
- For help, please email [tigahelp@audits.ga.gov](mailto:tigahelp@audits.ga.gov)

# Immigration Reporting

- System will be on line by Dec. 1, 2015
- The reporting period is December 1, 2014 – November 30, 2015.
- For Questions reference the Frequently Asked Question listing on Audits website
- Email Questions to [ImmHelp@audits.ga.gov](mailto:ImmHelp@audits.ga.gov)
- No email, fax or mailed submissions will be accepted
- You have the option of data file submission or to enter into a form on collection site





# BANNER FROZEN TABLES

# Frozen Tables

**REMINDER** - Historically the following tables have been frozen at the end of each fiscal year:

- TBBDETC
- TBBCTRL
- TBBEACT
- TBBTBDS
- TBRACCD
- TBRACCT
- TBRAPPL
- TBRDEPO
- TBRMISD
- TBBETBD

# Frozen Tables

- The ZURGFTT table alone will meet the needs of the auditor **IF** the institution maintains detail for the entire fiscal year.
- SPRIDEN does not need to be frozen at the end of the fiscal year. However, the auditors will request the following fields:
  - PIDM, LAST\_NAME, FIRST\_NAME, MI

# Purpose of Frozen Tables

- BANNER is the system of record for receivables
- The selected tables include the transaction level detail for all items recorded on the Financial Statements
- The auditor will use this data to select samples, review transactions, perform analytical procedures, and various other audit tasks.

# Requesting Frozen Tables

- Requests for Frozen Tables are initiated by the Atlanta office.
- Typically the requests are made to those institutions receiving an audit.
- The tables are submitted to DOAA through our Secure File Transfer System.
- DOAA removes the tables from the File Transfer System upon receipt.

# Requesting Frozen Tables

- Tables are imported into DOAA Data Warehouse; All data is stored securely and is encrypted
- Queries are run against the data by EAD IT Personnel
- Output files are used by auditors for testing

Questions??